

EXHIBIT A

1 ERIC W. SWANIS
 2 GREENBERG TRAURIG, LLP
 3 3773 Howard Hughes Parkway
 4 Suite 400 North
 5 Las Vegas, Nevada 89169
 6 Telephone: 702-792-3773
 7 Facsimile: 702-792-9002
 8 Email: swanise@gtlaw.com

9 GIOVANNI M. RUSCITTI (Has complied with LR IA 11-2)
 10 (*Pro Hac Vice Pending*)
 11 BERG HILL GREENLEAF RUSCITTI LLP
 12 1712 Pearl Street
 13 Boulder, Colorado 80302
 14 Telephone: 303-402.1600
 15 Facsimile: 303-402-1601
 16 Email: gmr@bhgrlaw.com

17 CLAUDE WILD (Has complied with LR IA 11-2)
 18 (*Pro Hac Vice Pending*)
 19 9247 Mornington Way
 20 Lone Tree, CO 80124
 21 Telephone: 303-916-9082
 22 Email: cwild@claudewildlaw.com

23 *Attorneys for Defendants RevMountain, et al.*

24 **UNITED STATES DISTRICT COURT**

25 **DISTRICT OF NEVADA**

26 FEDERAL TRADE COMMISSION,
 27
 28 Plaintiff,

Case No. 17-cv-02000-APG-GWF

DECLARATION OF CRAIG CHANEY

v.

REVMOUNTAIN, LLC, *et al.*,
 Defendants.

I, Craig Chaney, hereby declare as follows:

1. I am over the age of twenty one and am a citizen of the United States.

1 2. Unless stated otherwise, I have personal knowledge of the facts stated herein and, if
2 called as a witness, would completely testify thereto.

3 3. I am licensed CPA and am currently licensed in the State of Colorado and was
4 previously in the State of California. I am a shareholder in Brock and Company CPAs PC, which
5 is a 61-year-old accounting firm with five offices along the Colorado front range. We provide
6 accounting, tax and business advisory services to individuals and businesses. I have been a
7 licensed CPA since 1986 and provide business advisory services and tax services for businesses
8 and the owners.

10 4. I have provided business advisory services and tax services to Mr. McNea and the
11 corporate defendants since 2008. In that capacity, I have become familiar with their revenues,
12 expenses, assets, liabilities, cash flow, taxes, and business structure. While preparing the tax
13 returns for these entities, and through the process of analytical review, I am familiar with their
14 financial statements, general business structure, and business operations.

16 5. With respect to RevGuard, RevLive and RevGo (which I will call the Rev
17 Companies), I state as follows:

18 a. RevGuard. RevGuard's revenues in 2017 (YTD) come from two general
19 sources – 98.4% comes from unrelated third-party sources, and 1.6% comes
20 from related business. See Attachment 1. For 2016, 2015, and 2014, the
21 breakdown was as follows:

22 i. 2016: From unrelated third-party sources – 95.9%

23 From related business – 4.1%

24 ii. 2015: From unrelated third-party sources – 96.1%

25 From related business – 3.9%

26 iii. 2014: From unrelated third-party sources – 95.1%

From related business – 4.9%

b. RevLive. RevLive's revenues in 2017 (YTD) come from two general sources – 96.5% comes from unrelated third-party sources, and 3.5% comes from related business. See Attachment 2. For 2016, 2015, and 2014, the breakdown was as follows:

i. 2016: From unrelated third-party sources – 87.4%

From related business – 12.6%

ii. 2015: From unrelated third-party sources – 92.1%

From related business – 7.9%

iii. 2014: From unrelated third-party sources – 87.9%

From related business – 12.1%

c. RevGo. RevGo's revenues in 2017 (YTD) come from two general sources – 72% comes from unrelated third-party sources, and 28% comes from related business. See Attachment 3. For 2016, 2015, and 2014, the breakdown was as follows:

i. 2016: From unrelated third-party sources – 60%

From related business – 40%

ii. 2015: From unrelated third-party sources – 52%

From related business – 48%

iii. 2014: From unrelated third-party sources – 34%

From related business – 66%

6. I prepare and file separate tax returns for the Rev Companies (2016 returns have not been filed yet), and issue K-1s to all members. These tax returns are different and separate from the tax returns that I prepare and file for the other corporate entities named in this lawsuit.

1 In addition, each of the corporate entities named in this lawsuit, including the Rev Companies,
 2 maintain separate books and records, separate bank accounts, are separate legal entities with
 3 separate legal organizational documents (which I have reviewed in connection with preparing their
 4 tax returns), and separate payroll with ADP. Also, based on my review of the books for 2013-
 5 2015 used to prepare the tax returns, I have not found evidence of any commingling of funds
 6 between and among (a) any of the Rev Companies or (b) any of the Rev Companies and any other
 7 entity named in this case. I have not yet reviewed this information for 2016 and 2017, but would
 8 have done so had the receiver not been appointed.
 9

10 7. I have also reviewed Mr. McNea's individual tax returns and sources of income,
 11 including the K-1s for the companies named in this lawsuit, and state as follows:
 12

13 a. 2017 YTD (7/25/17) W2 and K-1 Income:

14 From the Rev Companies – \$462,000

15 From the subscription defendants – \$102,000

16 From other non-subscription companies - \$0

17 b. 2016 W2 Income (K-1s not available):

18 From the Rev Companies – \$706,000

19 From the subscription defendants – \$109,000

20 From other non-subscription companies – \$11,000

21 c. 2015 W2 and K-1 Income:

22 From the Rev Companies – \$1,145,000

23 From the subscription defendants - [\$271,000]

24 From other non-subscription companies – [\$31,000]

25 d. 2014 W2 and K-1 Income:

26 From the Rev Companies – \$859,000
 27
 28

From the subscription defendants – \$160,000

I declare under penalty of perjury that the foregoing is true and correct. Executed
on August 18, 2017.



Craig J Charney, CPA